

March 30, 1951.
Sifting Committee.

House File 624
By TAX REVISION COMMITTEE.

Passed House, Date

Vote: Ayes..... Nays.....

Passed Senate, Date

Vote: Ayes..... Nays.....

Approved

A BILL FOR

An Act to amend section four hundred twenty-five point eleven (425.11), Code 1950, relating to eligibility of persons drafted into the armed forces of the United States to the homestead tax credit, and to provide that any person inducted into active military service of the United States armed forces shall during his period of military service be considered as occupying or living on the homestead during such service.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section four hundred twenty-five point
- 2 eleven (425.11), Code 1950, is amended by striking from line
- 3 fifteen (15) thereof the word and figures as follows:
- 4 "of 1940".

EXPLANATION OF H. F. 624

The present Act extends eligibility to the homestead tax credit to reservists who are called to active duty, but as to draftees, the exemption is extended only to persons inducted into active service under the selective training and service Act of the United States of 1940. This bill would extend the homestead tax credit equally to draftees, volunteers or reservists.

Persons are now being drafted for military service under the provisions of an act of congress dated June 24, 1948.